

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 15

CERTIFICATION AND NOTICE OF TERMINATION OF REGISTRATION
UNDER SECTION 12(g) OF THE SECURITIES EXCHANGE ACT OF 1934
OR SUSPENSION OF DUTY TO FILE REPORTS UNDER SECTIONS 13 AND
15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Commission File Number: 001-40084

Simon Property Group Acquisition Holdings, Inc.

(Exact name of registrant as specified in its charter)

225 West Washington Street
Indianapolis, Indiana, 46204
(317) 636-1600

(Address, including zip code, and telephone number,
including area code, of registrant's principal executive offices)

**Units, each consisting of one share of Class A common stock, \$0.0001 par value, and one-fifth of one redeemable warrant
Shares of Class A common stock
Redeemable warrants included as part of the units**

(Title of each class of securities covered by this Form)

None

(Titles of all other classes of securities for which
a duty to file reports under section 13(a) or 15(d) remains)

Please place an X in the box(es) to designate the appropriate rule provision(s) relied upon to terminate or suspend the duty to file reports:

Rule 12g-4(a)(1)	<input checked="" type="checkbox"/>
Rule 12g-4(a)(2)	<input type="checkbox"/>
Rule 12h-3(b)(1)(i)	<input checked="" type="checkbox"/>
Rule 12h-3(b)(1)(ii)	<input type="checkbox"/>
Rule 15d-6	<input type="checkbox"/>
Rule 15d-22(b)	<input type="checkbox"/>

Approximate number of holders of record as of the certification or notice date: 0 holders

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Pursuant to the requirements of the Securities Exchange Act of 1934, Simon Property Group Acquisition Holdings, Inc. has caused this certification/notice to be signed on its behalf by the undersigned duly authorized person.

Date: December 27, 2022

By: /s/ Steven E. Fivel
Name: Steven E. Fivel
Title: Secretary